



1945

## Civil Service Positions

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with the Veterans Administration is VA-vr 559. Lawyers may take up to 23 months to complete the four courses without penalizing their educational benefits beyond the charges for the courses. The total charges for the courses amount, in terms of educational benefits, to 4.82 months. Most lawyer veterans have from two to three years of educational entitlement. To enroll under the G. I. Bill of Rights, the veteran need only fill out the following forms: The Practising Law Institute enrollment form, the Veterans Administration form 7-1953 (commonly referred to as the Certificate of Eligibility and Entitlement), and Veterans Administration form 7-1950b. The Institute will supply all of these forms except the Certificate of Eligibility and Entitlement, which must be obtained by the veterans from the Veterans Administration office nearest to his home. The lawyer veteran need pay nothing out of his own pocket for this instruction.

(2) With regard to an enrollment in the correspondence course program, we recommend that the veteran sign up at one time for all four of the courses. He may then work on one or more of them concurrently as he deems of most benefit to him.

(3) Lecture programs conducted by the Institute are likewise covered by contract, but there is no overall national contract, rather an individual one is negotiated in each area in which a course is conducted. The central office of the Veterans Administration has provided us a national authorization which provides the basis for such contracts.

### CIVIL SERVICE POSITIONS

The U. S. Civil Service Commission issued a circular December 9, advising that examinations will be given to applicants for Hearing Examiner positions authorized by the Administrative Procedure Act (Public Law 404). Examiners who conduct statutory hearings in Federal Agencies are to be appointed under the competitive Civil Service System after June 11, 1947. Regular Civil Service examinations are being planned for these positions early in 1947. About 350 such appointments will be made. The positions will be principally in Washington, D. C., and most likely will be in the following agencies: Civil Aeronautics Board, Department of Agriculture, Federal Power Commission, Federal Trade Commission, I. C. C., National Labor Relations Board.

Those interested may Communicate with U. S. Civil Service Commission, Seventh Region, New Post Office Building, Chicago 7, Illinois.

### OUR SUPREME COURT HOLDS

In William Langer, Pl. and Resp., vs. John Gray, as State Tax Commissioner of the State of North Dakota, Def. and App.

That Chapter 284, S. L. 1931, authorizes the tax commissioner to assess additional income tax against the taxpayer if any is found due upon audit of the taxpayer's return and prescribes the procedure to be followed by the Tax Commissioner in making such additional assessment.

That the provision of Chapter 284, S. L. 1931, requiring the tax commissioner to audit the reports of taxpayers and not later than three years after the due date of the return, assess any additional tax found due is a limitation upon the right to make such additional assessment rather than upon the remedy and no explanation as to why proceedings were not taken within the time prescribed will toll the statute or prevent the bar.

That fraud or concealment does not toll or extend a statute prescribing a time limit that affects the right rather than the remedy.

From a judgment of the District Court of Burleigh County, McFarland, J. AFFIRMED. Opinion of the Court by Morris, J.

In Caleb R. Larson, Pl. and Resp., vs. Kenneth M. Wood and Hazel Pearl Wood, Def. and App.

That where the parties to a contract reduce the same to writing, such written contract supersedes all the oral negotiations and stipulations and suggestions concerning its matter which preceded or accompanied the execution.